

Panaji, 15th November, 2002 (Kartika 24, 1924)

SERIES I No. 33

# OFFICIAL GAZETTE

## GOVERNMENT OF GOA

### EXTRAORDINARY

**GOVERNMENT OF GOA**  
Department of Law & Judiciary  
Legal Affairs Division

#### Notification

8-13-2002/LA

The Goa Tax on Luxuries (Second Amendment) Ordinance, 2002 (Ordinance No. 5 of 2002), which has been promulgated by the Governor of Goa on 15-11-2002 is hereby published for general information of the public.

Mario da Silva, Under Secretary (Law).

Panaji, 15th November, 2002.

The Goa Tax on Luxuries (Second Amendment) Ordinance, 2002

(Ordinance No. 5 of 2002)

*Promulgated by the Governor of Goa in the Fifty-third Year of the Republic of India.*

An Ordinance further to amend the Goa Tax on Luxuries Act, 1988 (Goa Act 17 of 1988).

Whereas the Legislature of the State of Goa is not in session and the Governor of Goa is satisfied that circumstances exist which render it necessary for him to take immediate action.

Now, therefore, in exercise of the powers conferred by clause (1) of Article 213 of the Constitution of India, the Governor of Goa is pleased to promulgate the following Ordinance, namely:—

1. *Short title and commencement.*— (1) This Ordinance may be called the Goa Tax on Luxuries (Second Amendment) Ordinance, 2002.

(2) It shall come into force with effect from 15th November, 2002 and shall remain in force upto 31st March, 2003.

2. *Amendment of section 2.*— In the Goa Tax on Luxuries Act, 1988 (Goa Act 17 of 1988) (hereinafter referred to as the "principal Act"), in section 2, for existing clause (n), the following shall be substituted, namely:—

"(n) 'tax' means the tax levied on luxuries provided in a hotel or for accommodation provided for commercial purpose and on other luxuries provided under this Act, and includes surcharge if any, leviable."

3. *Insertion of new section 5C.*— After section 5B of the principal Act, the following section shall be inserted, namely:—

"5C. *Levy of surcharge.*— The tax payable under sub-section (2) of section 5 shall be increased by surcharge calculated at the rate of 10 percent of such tax."

Place: Panaji

KIDAR NATH SAHANI  
Governor of Goa

Dated: 15th November, 2002.